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REPORT
OF THE
ALLOTMENT COMMISSIONER,
ON THE TRANSMISSION OF
MONEY FOR SOLDIERS.



REPORT

OF THE

Indiana
ALLOTMENT COMMISSIONER,

ON THE TRANSMISSION OF

MONEY FOR SOLDIERS.

TO THE GOVERNOR.

INDIANAPOLIS:

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Northern Indiana Historical Society

MAY 22 1913

REPORT.

OFFICE INDIANA ALLOTMENT COMMISSIONER, }
INDIANAPOLIS, Dec. 7th, 1863. }

HON. G. P. MORTON :—

I have the honor of submitting to you the following report of the doings of this office :

Since the first of April, 1863, I have operated entirely through the system of rolls and checks heretofore explained to you, and I have the pleasure of informing you that wherever used, it has worked highly satisfactorily to all parties interested, except the sutlers, who complain that it leaves the soldiers with too little funds for a healthy financial operation in the field. Hundreds have sent funds home since this system was adopted, who never sent any before, and no loss has occurred, or can occur, as I hold myself responsible for a proper disposition of all the funds which pass through my hands under the present system. Some delays are inevitable, and as heretofore sent by express, those who live remote from express offices have been subject to vexatious and expensive disappointments, which will not occur again, since, after testing both express companies and the Government system of checks on New York, and finding no delays or losses from the latter, I have adopted it again, as being safer, cheaper and more convenient. At present, every soldier transmits his money, of any amount, from his tent in the field to his family at home, for twenty-five cents, and runs no risk of loss by capture or robbery.

I have the pleasure of assuring you that scores of letters have been received at this office from officers and soldiers, highly complimenting our system, and expressing great gratification at its working. No other State has anything like it. The Paymasters, who at first

dreaded it, now use it cheerfully, and some have volunteered words of high commendation of it.

Not the least commendable feature of it is its ubiquity. I frequently receive rolls and remittances from the army on the lower Mississippi at the same time that I receive them from the army of the Cumberland.

During the payments made in July and August, I received and forwarded \$324,446.30. Up to this date I have received \$225,865.50 on the payments made during November, all of which will be properly distributed within forty-eight hours after receiving New York checks sent by the Paymasters on the several chiefs of Department at Louisville and St. Louis. I may add that the St. Louis department has not as cordially co-operated with us as the Louisville department, owing to a want of properly understanding our system. I shall visit St. Louis as soon as the Paymasters of that department return, and explain it to them in person.

T. A. GOODWIN, *All. Com. Indiana.*

OFFICE INDIANA ALLOTMENT COMMISSIONER, }
INDIANAPOLIS, Dec. 8, 1863. }

Governor Morton :

I do not wish to be mercenary, yet under a conviction that your decision yesterday to exclude Sundays from the bill which I presented, was without a full understanding of the facts in the case. I wish to say, respectfully, that I do not include them because I render service in my office on that day, but because even when included, my monthly allowance is yet greatly less than the allowance of a Paymaster, whose labors and responsibilities are not equal to mine, though he is allowed, in addition, \$870 per year for clerk hire. During the four months included in the bill alluded to, I have distributed successfully and satisfactorily more than a half million of dollars. No Paymaster has, in the same time, handled in detail, half that amount. I say *successfully*, though one package of \$180 has not been heard from, which I expect to have to pay out of the compensation allowed me. How many more are to turn up, I cannot tell, yet I feel that such labors and such risks are not extravagantly compensated at the rate of \$150 per month, exclusive of the few incidental expenses which appear in the bill. In addition to this, I paid for 19 days' service of a clerk, in August, besides the services of my daughter, 12 days, in sealing packages. These are not inclu-

ded in the item of expenses, though they were as necessary as postage or stationery. They more than offset the Sundays, if that were needed. I now have three persons helping me, at my own expense, because the families are impatient, and the funds cannot be distributed by one person in a satisfactory time.

I may add, that though the Court, before whom I was sued by Capt. Parker, for money (\$200) lost in June, 1862, decided that I am not responsible for such losses, yet I have proposed to pay him the amount lost, out of the first money that I get from the State.

If my office were a mere sinecure, merely ornamental, and not useful, as well as laborious and responsible, I would scorn to hold it, much more to ask compensation for services not rendered. If to distribute more than a million of dollars, becoming responsible for its safety, is not worth to the State \$1,825 a year, including clerk hire and all, I have over-estimated the value and responsibilities of such services.

As soon as I can take time to get the vouchers for the items, I will return the bill with the number of days blank, that you may fill them at your pleasure, adding only, here, that I had hoped that the increasing labors and increasing usefulness of my office would have turned the scale in the other direction.

Respectfully,

T. A. GOODWIN,
Allotment Commissioner Indiana.

OFFICE INDIANA ALLOTMENT COMMISSIONER, }
INDIANAPOLIS, January 15, 1864. }

Governor Morton :

During the year in which I traveled to the army for money, I received and conveyed to this place, and here expressed, about \$575,000. For many reasons it was deemed best to change the mode of doing business; hence, last April, I prepared and sent out rolls to the several regiments on which allotments are made, and the amounts sent to me in checks on New York for the aggregate of a company or regiment. It took several months to get the soldiers—and *especially the Paymasters*—to get the hang of the system. All regiments that I had visited the previous year readily adopted the allotment system. Some, who were strangers, were a little cautious. But as it imposed new duties on the Paymasters, some of them at first evaded it as far as possible, and some who wanted to use it, could not.

Up to July 15th but about \$70,000 had been thus transmitted. During the payments of July and August I received and forwarded \$324,446.50. During the payments made in November and December, 1863, I received \$249,284.66, and remittances are yet coming. Some of them are from the army in Texas, some from Knoxville, some from Memphis, some from Vicksburg, but chiefly from the army of the Cumberland. At each payment more and more regiments avail themselves of our system, but the reduced number of the men reduces the aggregate sent. This report is complete up to date, unless you want items.

T. A. GOODWIN,
Allotment Commissioner, Indiana.

OFFICE INDIANA ALLOTMENT COMMISSIONER, {
INDIANAPOLIS, January 26, 1863. }

Governor Morton:

I am thankful to you for informing me that there was objections to the late mode of distributing funds to soldiers' families, as it gives me occasion to explain it; and as others may wish to know more about it, I will reduce the facts to writing.

From one quarter or another, some one has made objections to something at every stage of my operations, for no system that I have been able to devise could meet every contingency without some friction. I thought it impossible for more complaints to attach to any system than I received concerning the system of sending by express. Its cost was a matter of universal complaint. No package was sent north of the National road for less than 35 cents, and but few by the Adams for less, while the delays, and the long journeys necessary to reach express points, were unmitigated evils, from which more than one-half of the recipients suffered. To remedy this I had resolved to return to the system at first adopted, and which worked successfully so far as the soldiers' families were concerned, though it involved the bank in some loss. I mean that of sending checks on New York to points not on railroads. Before the late payments began to arrive, I had accordingly arranged with one of our banks to take the checks as furnished me, and send their own to individuals, paying the postage and guaranteeing safety, at the rate of one-fourth of one per cent. on all amounts over one hundred dollars, and twenty-five cents on all

amounts less than one hundred dollars. As this was cheaper than the express charges, I had determined to accept it for all remittances going off of railroad routes.

The arrival of the first check to me revealed an unforeseen difficulty. I could get a small one, (\$1090), cashed at one-eighth of one per cent., but I was informed that all subsequent transactions would be at one-fourth discount. I called on Major McClure, to see if I could do better through him, but I could not. I went to the Louisville Depository, with checks on it, but could get only New York checks instead. It would have taken \$600 to have paid the discount on the amounts I have disbursed. I could not get that amount from any source known to me. To have deducted it, *pro rata*, from each remittance, would have been impossible, besides being an additional cost to the express charges, already so great as to be a matter of universal complaint. The complaints would have been so great, and so just, as to virtually close our business.

Learning that I could deposit the checks, which were sent to me, with the Treasury Department at New York, and check on it for each one, I resolved to do so; and as this required a large amount of help, and implied risks and responsibilities not legitimate to the business of our office, and as it was in lieu of express charges, I deducted twenty-five cents from all remittances over ten dollars, except the remittances to Indianapolis, on which would be no expressage, and from which no deductions were made. I have been thus enabled to furnish each man his money, at his home, for twenty-five cents, whatever the amount; and on ten dollars, and less, for nothing. The aggregate cost is not one-third the cost of expressing, and about one-half the cost had I resorted to any bank, instead of doing this additional work, chiefly by the aid of clerks, yet under my own eye. It may be said it was deducting from the soldier. So it was; but so much less than any other deduction by any other mode, that I have received twice as many letters of congratulation, as of complaint. I saved the State more than \$600 discount expenses, and the soldiers not less than \$2,000 express charges. Whether any profits will accrue to me from the transaction, depends upon the number of checks which may have to be paid twice, at my expense.

If any safer, cheaper, more expeditious and more popular mode can be devised, I will most cheerfully execute it. If the soldiers demand, as I know they do not, a return to the system of sending from this point by express, I will be glad to obey their commands. A combination of the two plans—the check and the express—would be

the perfection of the system if there was money at command to pay the expense of converting New York checks into currency, for such as prefer the express agency.

If the express companies had made the additional thousands, or if a bank had cleared twice as much as I may realize, no one would have objected. If no losses occur, I may realize some \$500 profit. This is at present held as a fund to secure those who may in any way be the loser. Nearly that amount has been lost through the express companies, in such a way I fear as to prove a total loss to the soldier. They shall lose nothing by this operation.

This explanation is for yourself individually, or for the public, as you prefer. There has been no transaction in this office which is not open to the public, and there has been nothing of which I have been prouder than putting into operation a system which enables the soldier to transmit his money from his tent to his family for twenty-five cents, free from all risks of capture and robberies. By it whole companies have sent their remittances for twenty-five cents.

It would be preferable, if the money at your command would allow, that all these expenses be paid by the State. This I would greatly prefer, but I am informed that you have not the means. I doubt whether any expenditure would be as well made as to relieve the soldier from this small charge, and me from the appearance of speculating at his expense, while really saving him, in the aggregate, several thousand dollars.

Respectfully,

T. A. GOODWIN,
Allot. Com. Ind.

OFFICE INDIANA ALLOTMENT COMMISSIONER, }
INDIANAPOLIS, Feb. 25, 1864. }

Governor Morton:

I have tried in vain to see you of late, and it is no fault of yours or mine that I cannot. Other business crowds upon you. I have written you several statements in summary, of the business of this office, as I felt in duty bound to do, while you gave the office vitality by appropriations. But you have not had time to read them. I do not blame you. I am preparing a detailed statement of my transactions

It will fill a twelve quire crown ledger, and will be out early next month, on the first or second day if possible.

I received on the 16th instant, a "request" from you, through Col. Terrell, to suspend further action as Allotment Commissioner. Supposing this to be merely a notice that the pecuniary aid you had hitherto afforded would cease with the report being made, and knowing that the business could not be wound up suddenly without sad inconvenience to our soldiers, I issued the enclosed "instructions" to the men who depend upon this agency to transmit their money to their families. Rolls were at that time in every department of the army, and no notice could reach the men of the discontinuance of the office. It did not occur to me that you wished to remove me from an office which I held at the hands of the President, nor to subject Indiana soldiers from the common fate of soldiers from other States, just as our system had reached a perfection which made it the pride of our men, and the praise of all who know it.

Imagine my surprise a few days ago, on sending an order on the Paymaster at Louisville, to receive in answer an order to him from Washington, to turn over no more money to me. The date of this order being the same as your "request;" I suppose the two have some connection. Some of the parties to whom this money belongs have called on me for it, having been informed that it has been sent to me. Rolls are daily arriving from the army. When accompanied by a check on New York or the depository at Louisville, as most of them are, I have no difficulty in managing them, though I have done nothing with any since this rebuff from Washington.

If you meant anything more than what I have supposed by your "request," and especially if there is the remotest suspicion or whisper of fraud, or neglect of duty, or unfairness, will you do me the kindness to devote thirty minutes to an inspection of my books and papers? If you cannot do this, will you appoint a committee of intelligent men to do it for you? My reputation is worth more to me than gold, and I am sure that you are the last man to wantonly assail it, even by implication, as the peremptory order from Washington is construed.

I cannot, in good faith to the men who have imposed confidence in me, and whose money I am daily receiving, abandon this business, I propose to make it self-supporting if need be, at a cost which will be at least a saving of thirty-three per cent. to the soldiers, as compared with the expense of sending by express after the money reaches this place, to say nothing of the greater convenience which the proposed

system will be to the families of the soldiers. In a former communication which you have not time to read, I suggested still a "better way," but this is the best I can propose, unaided.

Respectfully,

T. A. GOODWIN,

All. Com. Indiana.

OFFICE INDIANA ALLOTMENT COMMISSIONER, }
Indianapolis, Feb. 24, 1864. }

Col. T. P. Andrews, Paymaster General, Washington, D. C.

Major Wm. Allen, of Louisville, Ky., informs me that you have ordered him to turn over no money to me for the present.

Will you have the kindness to inform me why this order has been made?

Respectfully,

(Signed,)

T. A. GOODWIN,

All. Com. Indiana.

Endorsed:

1447. Respectfully referred to his Excellency, O. P. Morton, Governor of Indiana, he having requested the issuing of such instructions, under date of February 6, 1864, by telegraph, who will please return this. We have not answered it.

(Signed,)

T. P. ANDREWS,

Paymaster General U. S. A.

P. M. G. O., Feb. 26, 1864.

Endorsed:

EXECUTIVE DEPARTMENT OF INDIANA, }
BUREAU OF FINANCE, }
Indianapolis, March 2, 1864. }

Respectfully returned. The information sought by Commissioner Goodwin was given him in a communication from this Bureau on the 6th of February, 1864, as will be seen by a copy enclosed herewith. While this Department has not undertaken to control the action of the Commissioner, and has not claimed power to do so, it was deemed advisable and proper to request him to suspend operations, and to

request you to withhold funds until a settlement could be had. The State has paid the Commissioner for services and expenses in part, and his further claims are pending for payment. The public look upon the office of Mr. Goodwin as being under the patronage of this Department, and in a great measure the Governor is held responsible for the conduct of the business. Numerous complaints have been made against the Commissioner on account of losses and delays, and especially for charging a per centage for receiving and remitting funds, at the same time drawing pay from the State. It was therefore considered but a matter of justice to our troops, the public and this Department, that a complete showing of the entire operations of the Commissioner should be made. The withholding of funds was thought to be both prudent and proper, under the circumstances.

By order of Governor Morton.

(Signed)

W. H. H. TERRELL,
Financial Secretary.

PAY MASTER GENERAL'S OFFICE, }
Washington, March 10, 1864. }

T. A. Goodwin, Esq., Allotment Commissioner of Indiana, Indianapolis:

SIR:—Your letter of the 7th inst., with enclosures, is received, and the enclosures returned herewith as requested. The order to Major Allen, and other Paymasters, not to place any more funds in your hands, was issued at the request of His Excellency, the Governor of Indiana; and this office does not feel authorized to revoke such order, except with Governor Morton's approval.

It is understood that a per centage is charged the soldiers for taking charge of their allotments. This fact was never known before to this Department, and cannot, of course, be approved or recognized. The object of the allotment system is to get the soldiers' money home to their families without *any* expense to them.

Very respectfully, your obedient servant,

(Signed)

T. P. ANDREWS,
Paymaster General U. S. A.

Official copy, for His Excellency Governor Morton.

(Signed)

T. P. ANDREWS,
Paymaster General U. S. A.

P. M. G. O.

MARCH 10, 1864.

INDIANAPOLIS, March 16, 1864.

Governor Morton:

Have the kindness to speak to Mr. New and General Mansfield, or any other persons whom you may designate, to examine my books and business generally.

Respectfully

T. A. GOODWIN.

INDIANAPOLIS, IND. March 18, 1864.

General:

You have been appointed to examine the books and accounts of T. A. Goodwin, Esq., Allotment Commissioner for Indiana, General Jno. C. New will assist you in the examination. It is desired that a thorough investigation be made, as well of the books and accounts as of the system and plan of doing business. As soon as your work is completed, you will make full report, with your suggestions, to this Department.

By order of Governor Morton,

Very respectfully, your obedient servant,

W. H. H. TERRELL,

Financial Secretary.

BRIG. GENERAL JNO. L. MANSFIELD.

OFFICE INDIANA ALLOTMENT COMMISSIONER, }
Indianapolis, March 19, 1865. }

Generals Mansfield and New:

In answer to your question, what items of expenditure, &c., I had made, for which I consider myself entitled to the deduction of 25 cents on each of certain remittances made during the months of November and December, and January last, I would respectfully state that regarding the transaction as being additional to, and not necessarily connected with the ordinary duties of my office, I kept no exact account of the items. In undertaking the extra labor, I proposed to save largely to the soldiers, and actually did do this, at the same time conveying their money to its destination more promptly, and more safely than ever before, or than it ever can be by express.

I deducted 25 cents on those only on which express charges would accrue; and not on all of these, for on amounts of \$10, and less, no deductions were made. Finding it necessary to resort to checks, instead of the express companies, I proposed to Fletcher & Sharpe to take the checks on New York and furnish their bank checks, which they consented to do at 25 cents on each remittance of \$100, and less, and one-fourth of one per cent. on larger amounts. Finding that I could do it as well as they, and deeming the profits of the transaction, if any should result, a legitimate perquisite of a laborious, thankless, and responsible office, and confining the deductions to 25 cents on all amounts, large and small, (except those smaller than \$10,) I found myself enabled to save the soldiers a large amount, while wronging no one. I have not used the name or style of my office to speculate on the soldiers, but otherwise, to save them from exorbitant charges of expressage, and from the less exorbitant charge of bankers. If, in the experiment, I shall have demonstrated that, at a comparatively small expense, the State can, through this agency, send remittances free to every town in the State, I shall have conferred a double favor on the men who fight our battles.

I have no objections to furnishing, as near as I can from memory, and an imperfect data, the total results of this transaction, as it may furnish data from which to determine whether the Governor may not assume the small additional cost, and relieve the soldiers from all expense, and me from the appearance of speculation. It would be more agreeable to my feelings and views to have it thus.

I have issued 4,027 checks. From 238 of these no deductions were made, leaving 3,789 on which the 25 cents charge was made, making \$947.25.

The expenses were about as follows:

Postage on letters sent, stamped envelopes.....	\$128 86
Postage on say 200 letters returned from Dead Letter Office.	12 00
Same number re-sent.....	6 40
Printing cards.....	21 00
Printing envelopes.....	1 75
Henry Hannaman, Clerk.....	15 00
O. S. Brouse.....	10 00
Board of Brouse.....	5 00

To these are to be added some expenses, not money out, but which could not have been hired at less than the following figures:

Assistance of Mrs. Goodwin 50 days.....	\$100 00
Assistance of Miss Goodwin 30 days.....	30 00
Assistance of W. S. Lymer 30 days.....	45 00

These are members of my own family, and I have put their services at the lowest figures at which such could be obtained.

I do not remember any other items that might be justly chargeable to this business. It leaves a margin of profit, say \$575. Whether this is an unreasonable amount to insure the safe delivery of \$248,730.10, you can easily judge. You can calculate the per cent. Neither of you, nor any other responsible man, would undertake it for less.

Sixty-seven of the letters returned from the Dead Letter office are yet in my hands. I am awaiting answers from the parties sending them. From the best information I have, I conclude that less than one hundred of the 4,027 sent out, have failed to reach their destination, and I hope that these will all find their proper destination in a few weeks at farthest.

I have issued duplicates for three checks. Three more are reported lost. I shall be as cautious as possible, but can hardly hope that in so many I may not be compelled to pay some twice.

I believe the above contains all the information you asked for. If you desire any more, it is at your service. Allow me to say in conclusion, that if the duties of my office had been defined by law, this transaction might be considered irregular, but this system of allotment is of my own invention. It at first contemplated a charge to the soldiers. The rolls, with explanatory circulars, were at first sent out by myself, at my own expense, and the first money sent was with the expectation of being charged by me for my connection with the transaction. After the rolls were filled up by the soldiers, and accompanied by the proper drafts, began to arrive, in May, 1863, Governor Morton proposed to assume the expenses up to the delivery to the express offices; hence, no charges were ever made to the soldiers for my services or expenses as Allotment Commissioner, and the result proved, as before stated, that the express charges were more than the amounts charged in this check arrangement.

I insist that the transaction has been neither illegal, irregular, oppressive, speculative or unwise. I hope the experiment, so successful, and so satisfactory to the soldier, may lead to a more perfect

arrangement, which I have elsewhere suggested, that the entire expense be assumed by the State. It will be patriotic, humane and just.

T. A. GOODWIN,
Allotment Commissioner, Indiana.

His Excellency, Governor O. P. Morton :

SIR: — We, the undersigned, having investigated the transactions of the Allotment Commissioner, Mr. T. A. Goodwin, and his mode of doing business, beg leave to report: That the means of investigating the condition of this Department are very limited, since no books of receipts and expenditures have been kept in that office, nor have regular receipts been issued by the Commissioner to those who have delivered money for transmission. We make this statement not by way of blame, but for the purpose of exhibiting the condition of the office — the report of Mr. Goodwin to your excellency explains the causes of this lack of systematic proceeding.

Until last November the remittances of the Commissioner were made by sending cash by express, but after that time by forwarding checks by mail. By the latter process the soldiers were relieved from the burthen of paying express charges; and Mr. Goodwin, looking upon this transaction as separate and apart from his official duties, concluded to charge a fee of 25 cents on all remittances over ten dollars, which by the former mode of remitting, would have been subject to the charge of the express company. He considered this fee as a compensation for his expenditures, risks and labors, whilst at the same time, it would be a gain to the soldiers, being less than the express charges would have been under the former mode of remitting.

According to a statement of Mr. Goodwin, dated March 19, 1864, and which accompanies this report, he has issued 4027 checks. On 238 of them no deduction was made, but from each of the remaining 3789, twenty-five cents were deducted, amounting in the aggregate to a deduction of \$947.25. The expenditures connected with this transaction are set down by Mr. Goodwin as follows:

Postage on letters, stamped envelopes... ..	\$128 86
Postage on about 200 letters, returned from Dead	
Letter office..	12 00
Amount carried forward.....	————\$140 86

Amount brought forward.....	\$140 86
Postage on same number re-sent.....	6 40
Printing cards.....	21 00
Printing envelopes.....	1 75
	<hr/> \$170 01
Clerk hire, H. Hannaman.....	\$15 00
Clerk hire, O. Brouse.....	10 00
Board of Brouse.....	5 00
Assistance Mrs. Goodwin, 50 days.....	100 00
Assistance Miss Goodwin, 30 days.....	30 00
Assistance of Mr. J. Lymer, 30 days.....	45 00
	<hr/> 205 00
Total expenditures.....	<hr/> \$375 01
Balance, or profit.....	572 24
	<hr/> <hr/> \$947 25

As regards any unsettled claims on the Commissioner by persons who have entrusted him with funds, we could collect no other information than that communicated to us by Mr. Goodwin. See the statement above referred to. Upon these data we make, in obedience to your Excellency's order, the following suggestions :

1. An exact record should be kept of all moneys received by the Commissioner, giving the name of the depositor, the date, the place where the money was received, and the address of the person for whom it was intended. In the case of receiving a distribution roll, and a corresponding draft, a copy thereof should be recorded. The forwarding of each sum of money should be noted, together with the date and mode of transmitting it.

2. A record should be kept of lost letters and packages, and of the adjustment of the claims arising therefrom.

3. Formal receipts should be given in all cases where money is received for transmission.

4. All expenses of the office, which are expected to be paid by the State, should be specific and in detail, and, if practicable, accompanied by vouchers.

5. The Commissioner should, at stated periods, make reports to the Governor about the condition of his accounts and business, having his books and papers ready for inspection.

6. The Commissioner, independent of his salary, should be allowed a sum of money to defray his expenses of office, rent, fuel, postage,

printing, and the hire of a clerk for temporary purposes, when he is crowded with business.

7. We consider the mode of distributing, by means of sending checks per mail, preferable to the sending of money by express, but the 25 cent charge should be abolished.

8. It appears to us that the charge of 25 cents would have been very fair and reasonable in a private person, but the principle of making such a charge is entirely wrong in a public officer who receives a salary from the State Government for distributing those moneys.

Mr. Goodwin might, with propriety, have charged the soldier in each case with a specific account of money paid out by him for postage, express charges, or any other expense necessary for forwarding remittances, but he had no right to charge the soldier for his labor, and much less could he lay claim to any profit arising from such transactions.

The money thus taken from the soldiers cannot be returned to them in any feasible way, and this transaction cannot be undone; but we consider it right that part of the aggregate amount of the 25 cent charges, which is a clear profit to Mr. Goodwin, should stand as an offset against his charges for official expenses, because these expenses have certainly been diminished by the acquisitions of this profit in his official capacity.

As to the amount of this profit we differ somewhat from Mr. Goodwin's statement; we think that the clerk hire for writing and sending 4027 checks and some 200 letters, would be amply paid by the allowance of \$100, and then the account would stand thus :

Amount of the 25 cent charge.....	\$947 25
Postage and printing.....	\$170 00
Hire of clerks	100 00
	<hr/> 270 01
Profit.	\$677 24

his sum of \$677 24 should be deducted from the expense account of Mr. Goodwin, and if he has no credit in his favor on said account to the amount of \$677 24, that account must be considered as over-charged and overpaid, and the adjustment may be made in any other way.

Respectfully submitted,

JNO. L. MANSFIELD,
JNO. C. NEW.

Indianapolis, April 7th, 1864.

R. A. C.—2

The recommendation above made as to the disposition of the sum \$677 24, is upon the hypothesis that it will be found impracticable to distribute it to the persons from whose claims it was deducted, and to whom, strictly speaking, it should go.

I also wish to recommend more specifically than is done in the above report that it is absolutely necessary that there should be in the office of the Allotment Commissioner some better evidence of the transmission and distribution to the *payees* of the allotment rolls, than has heretofore been kept, as well for the benefit of the Commissioner as for the security of the State, and as a means of affording a satisfactory report and settlement to the persons to whom such resort will hereafter be required to be made, and as a voucher by which payments may be proven and established.

Respectfully, &c.

JOHN C. NEW.

EXECUTIVE DEPARTMENT, INDIANA, BUREAU OF FINANCE, }
Indianapolis, April 21, 1864. }

The enclosed copy of the report of General Mansfield and New, is furnished for the information of Mr. T. A. Goodwin, Allotment Commissioner. The suggestions contained therein are approved by this Department, and the Commissioner is respectfully requested to adopt them in the future conduct of the business of his office. With the understanding that this will be done, the amount due the Commissioner for past services and necessary expenses, will be paid by this Department upon presentation of proper accounts and vouchers duly audited by the Military Auditing Committee, deducting the sum of \$677 24 fees collected from soldiers, as shown by the report, and the Commissioner's salary, together with necessary expenses for office rent, fuel, lights, postage, stationery, printing, &c., and clerk hire for short periods, when absolutely required for the dispatch of business, at a rate not exceeding \$2 50 per day, will also be paid. This proposition is made with the express understanding that the charge of 25 cents made heretofore for remitting each allotment is to be entirely discontinued, and that no fee or charge, directly or indirectly, is to be made against the persons to whom funds are sent. Reports will be expected on the first day of each month, showing amounts received, amounts transmitted, and the general transactions of the

Commissioner during the preceding month. If the Commissioner will indicate his assent to the foregoing, the Paymaster General will be requested to resume payments as heretofore.

By order of Governor Morton,

W. H. H. TERRELL,
Financial Secretary.

OFFICE INDIANA ALLOTMENT COMMISSIONER, }
Indianapolis, April 22, 1864. }

Col. W. H. H. Terrell, Financial Secretary, &c. :

Yours of yesterday, accompanying a copy of the report of Genl's. Mansfield and New, concerning the business of this office, is received

As I consented with Governor Morton to abide the decision of said committee, of course I agree to their conclusions, through without admitting the correctness of all their views.

As to the future transactions of this office, especially that of sending out checks without deducting expenses, that accords precisely with my suggestions to the Governor in my communication of Jan. 26, 1864, and I adopt it most cheerfully. The charge heretofore made would never have been made had funds been supplied to defray the necessary expenses of the office. I am glad that such arrangements are to be made in future.

Respectfully,

T. A. GOODWIN.

OFFICE INDIANA ALLOTMENT COMMISSIONER, }
Indianapolis, Nov. 7, 1864. }

Hon. O. P. Morton, Governor, &c.:

I have the honor to report the following business of this office since my last report. It will be seen that comparatively few payments have been made during the seven months here included. This is much to be regretted, as thousands have suffered by this state of facts. The reasons for this are public, the movements of the army.

In May the rolls began to come in freely, and hopes were entertained that payments would be made, generally. I accordingly hired

a clerk but after keeping him seven days, I let him go, and did the work myself.

The following are the amounts received and forwarded:

April, 1864.

Co. B, 86th Regiment.....	\$718 00
“ F, “ “	1,003 00
“ E, “ “	1,336 00
“ I, “ “	781 00
“ C, “ “	520 00
“ A, “ “	346 00
“ G, “ “	802 00
“ H, “ “	852 00
“ D, 84th “	1,074 00
“ E, “ “	1,206 00
“ G, “ “	157 00
“ F, “ “	827 00
“ H, “ “	876 00
“ B, 79th “	355 00
“ G, “ “	500 00
“ I, 101st “	920 00
“ K, “ “	791 00
“ B, “ “	989 00
“ C, 75th “	285 00
“ B, “ “	964 00
“ K, “ “	900 00
“ H, “ “	605 00
“ E, “ “	500 00
“ G, “ “	513 00
“ D, 41st “	245 00
“ B, “ “	738 00
“ L, “ “	1,137 00
“ L, 45th “	3,080 00
“ A, 62d “	592 25
“ B, “ “	775 00
“ H, 63d “	550 00
“ I, “ “	300 00
“ K, “ “	390 00
“ D, “ “	600 00
“ E, “ “	400 00
“ G, “ “	1,359 00

Co F, 63d Regiment.....	531 00
“ C, “ “	445 00
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Total for April.....	\$28,953 25
June, 1864.	
Co. C, 101st Regiment.....	\$140 00
“ H, “ “	1,870 00
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	\$2,010 00
July, 1864.	
Co. H, 67th Regiment	\$608 00
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Total for July.....	\$608 00
August, 1864.	
Co. D, 34th Regiment	\$871 14
“ I, 8th “	2,469 00
“ B, “ “	2,550 00
Field and Staff, 123d Regiment.....	1,030 00
Co. A, 123d Regiment.....	4,455 00
“ B, “ “	3,690 00
“ C, “ “	3,000 00
“ D, “ “	3,040 00
“ H, “ “	2,280 00
“ I, “ “	2,365 00
“ K, “ “	2,365 00
Field and Staff 128th Regiment.....	2,204 00
Co. A, 128th Regiment.....	5,121 00
“ B, “ “	4,969 72
“ C, “ “	4,339 00
“ D, “ “	5,140 00
“ E, “ “	4,705 00
“ F, “ “	4,180 00
“ G, “ “	3,893 79
“ H, “ “	4,046 37
“ I, “ “	2,240 00
“ K, “ “	2,841 40
Co. F, 41st Regiment.....	140 00
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Total for August.....	\$71,935 78

RECAPITULATION.

April.....	\$28,953 25
June.....	2,010 00
July	608 00
August	71,935 78
Total	<u>\$102,507 03</u>

The rolls for the present payment are coming in at present. No losses have occurred. The system, as at present working, renders entire satisfaction so far as I know.

T. A. GOODWIN,
Allotment Commissioner Indiana.

Hon. O. P. Morton :

GOVERNOR:—I have the honor of submitting the following report of the moneys sent out from this office during the month of November, 1864:

November 9, Co. A, 128th Regiment.....	\$1,087 00
“ “ “ D, “	3,289 00
“ “ “ F, “	2,095 00
“ “ “ H, “	500 00
“ “ 7th Indiana Battery.....	3,421 00
“ “ Field and Staff, 128th Regiment.....	1,247 00
“ 11, Co. E, 88th Regiment.....	1,745 00
“ “ “ H, 57th “	1,851 00
“ “ “ B, 88th “	1,955 00
“ “ “ K, 128th “	2,069 00
“ “ “ G, 70th “	4,224 00
“ 12, “ F, “	2,745 00
“ 14, “ A, 101st “	2,925 00
“ “ “ C, “	3,140 00
“ “ “ D, “	3,610 00
“ “ “ E, “	2,780 00
“ “ “ G, “	3,397 00
“ “ “ I, “	5,825 00
“ “ “ K, “	5,015 00
“ “ “ I, “	1,867 00

November 16th Co. A, 37th Regiment.	\$7,235 00
“ “ “ B, 37th “	4,980 00
“ 17, “ K, 70th “	2,543 00
“ 18, “ B, 74th “	3,490 00
“ “ “ H, 88th “	2,397 00
“ 25, Field and Staff, 33d Regiment.....	895 00
“ “ Co. A, 33d Regiment.....	6,190 00
“ “ “ B, “	4,647 00
“ “ “ C, “	3,107 00
“ “ “ D, “	3,912 00
“ “ “ E, “	2,844 00
“ “ “ F, “	6,572 00
“ “ “ G, “	5,352 00
“ “ “ H, “	4,015 00
“ “ “ I, “	3,485 00
“ “ “ K, “	7,220 00
“ “ “ B, 85th Regiment.....	1,310 00
“ “ 18th Indiana Battery.....	6,000 00
“ 26, Co. C, 85th Regiment.....	415 00
“ “ “ E, “	2,666 00
“ “ “ H, “	2,527 00
“ “ “ I, “	4,540 00
“ “ “ K, “	1,395 00
“ 30, Field and Staff, 79th Regiment.....	4,700 00
“ “ Co. A, 79th Regiment.....	2,752 00
“ “ Co. B, and G, 79th Regiment....	3,845 00
“ “ Co. C, 79th Regiment.....	3,450 00
“ “ “ D, “	3,331 00
“ “ “ E, “	2,515 00
“ “ “ F, “	1,750 00
“ “ “ H, “	2,418 00
“ “ “ I, “	1,820 00
“ “ “ K, “	2,745 00
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	<u>\$170,950 00</u>

Respectfully submitted.

T. A. GOODWIN,

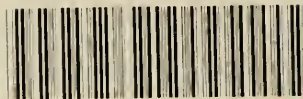
Allotment Commissioner Indiana.

INDIANAPOLIS, December 1, 1864.





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